IAC Ch 48, p.1

**261—48.1(15) Authority.** The authority for adopting rules establishing a workforce housing tax incentives program is provided in Iowa Code sections 15.106A and 15.356. [ARC 1801C, IAB 12/24/14, effective 1/28/15; ARC 3581C, IAB 1/17/18, effective 2/21/18]